**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2012, Paragraph 3. (See end of Document for details)

## $S\,C\,H\,E\,D\,U\,L\,E\,S$

## SCHEDULE 18

PART 3: CONSEQUENTIAL AMENDMENTS

Income and Corporation Taxes Act 1988

3 Omit section 460 (exemption from tax in respect of life or endowment business).

## Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2012, Paragraph 3.